



U.S. Department of Justice

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NEWS RELEASE

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Paul J. McNulty, United States Attorney for the Eastern District of Virginia, and Charles Pine, Special Agent-in-Charge for Internal Revenue Service Criminal Investigations Division (IRS-CID), announced that James Moody and his wife, Sandy Moody, were sentenced today in the Eastern District of Virginia for preparing false federal income tax returns for clients through their Manassas, Virginia tax business, SCM Tax Services.

U.S. District Judge Leonie M. Brinkema sentenced James Moody to 12 months in prison, and ordered him to pay restitution to the Internal Revenue Service in the amount of \$101,635.00. Judge Brinkema sentenced Sandy Moody to 30 days in prison, and ordered her to pay restitution to the Internal Revenue Service in the amount of \$25,408.00.

IRS Criminal Investigation Special Agent-in-Charge, Charles Pine, stated that, "The IRS will investigate unscrupulous tax return preparers to the full extent of the law, but each taxpayer should review line-by-line any tax return prepared for them by others, because ultimately the taxpayer is responsible for any additional tax, penalty, and interest for incorrect tax returns prepared for them by their return preparer."

This case was investigated by agents of the Internal Revenue Service's Criminal Investigation and prosecuted by Assistant United States Attorney Mark D. Lytle.

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